FISCAL YEAR 2026-27 | PROPOSITION 218 PUBLIC HEARING

El Macero County Service Area

Road Improvement & Landscaping Assessment

Presentation to the Yolo County Board of Supervisors

SCIConsultingGroup

Prepared by **SCI Consulting Group** | Engineer of Work
Kyle Tankard, Senior Consultant

July 7, 2026

What the Board Will Do Today

At today's hearing the Board follows the Proposition 218 procedure below, culminating in a determination of majority protest and action on the proposed assessment.

1 — STEP 1

Open the Hearing

The Board opens the public hearing and receives the Engineer's Report and staff report on the proposed assessment.

2 — STEP 2

Receive Public Testimony

The Board takes public testimony and notes any written objections filed under AB 2257.

3 — STEP 3

Close Input & Tabulate

Public input is closed; the impartial tabulator counts returned ballots and determines whether a majority protest exists.

4 — STEP 4

Adopt & Forward

If no majority protest, the Board adopts the resolution and directs the Clerk to forward certified copies.

Outcome: If no majority protest is declared, the assessment is approved for FY 2026-27 and future fiscal years, with the optional CPI adjustment (capped at 3.0%).

The Proposition 218 Process

Approval follows a Proposition 218 property owner ballot proceeding. Ballots are weighted by each parcel's proposed assessment amount; the assessment is approved if weighted yes ballots equal or exceed weighted no ballots.

1

May 18, 2026

Ballots Mailed

Completed. Notice and ballot mailed to all property owners with their proposed parcel-level assessment.

2

July 2, 2026

AB 2257 Written Objection Deadline

Completed. Written objection period closed under Govt. Code § 53759.1.

3

July 7, 2026

Public Hearing & Tabulation

Today. Public hearing and ballot tabulation before the Board of Supervisors.

4

August 10, 2026

Levy on Property Tax Roll

Next step, if approved. Assessment placed on the FY 2026-27 secured property tax roll.

Duration: FY 2026-27 and each year thereafter, with optional annual CPI adjustment (SF-Oakland-Hayward CPI-U, capped at 3.0%). No additional ballot required for CPI-indexed increases.

How Ballots Are Tabulated

1

Ballots Issued to Owners of Record

Each property owner of record received one official ballot, with all of their parcels and proposed assessments listed on that ballot.

2

Weighted by Assessment, Not Headcount

Each ballot is weighted in proportion to its parcel's assessment. This is not one vote per parcel; higher-assessed parcels carry proportionally greater weight.

3

Only Returned Ballots Are Counted

Only ballots returned and received before the close of the public hearing are tabulated. Unreturned ballots are not counted as either support or opposition.

4

The Majority Protest Test

A majority protest exists only if the weighted value of ballots opposing exceeds the weighted value of ballots supporting. If not, the Board may approve the assessment.

5

Tabulated at the Close of Input

After the Board closes public input, the impartial tabulator opens and counts the ballots in hand. Results are certified for the record.

6

Written Objections (AB 2257)

Under AB 2257 (Govt. Code § 53759.1), written objections are a separate track from the ballot. They are received and entered into the hearing record.

BACKGROUND

Why a New Assessment

The existing $180 per-parcel road assessment was established in 1994 and is no longer sufficient to fund the pavement maintenance cycle the El Macero community has identified as a priority.

1994

Year the existing
$180 rate was established

5–10 yr

Maintenance cycle
requested by community

15 yr

County's standard cycle for
unincorporated communities

The Funding Gap

Closing the gap between the 1994 rate and the community's preferred pavement preservation cycle requires a new, dedicated and sustainable funding source for the CSA's road network.

Boundaries & Scope

District Composition

Single-family residential parcels	408
Condominium parcels (El Macero Oaks)	37
Vacant residential parcels	3
El Macero Country Club	1
TOTAL ASSESSED PARCELS	449

Physical Scope

23.12

acres of public roadway

≈ 1,007,110 sq ft | 18 named streets

Roads constructed: 1970, to County standards then in effect

Ownership / maintenance: County of Yolo

Access points: Two; no through-traffic

Excluded from benefit area: *El Macero Villas (no access to CSA roads), two County utility/maintenance parcels, and two HOA-owned common-area parcels (benefit captured through underlying member assessments).*

What the Proposed Assessment Funds

The Assessment District funds two distinct categories of improvements, both supplemental to — and not duplicative of — the baseline level of service provided by the County.

Roadway Rehabilitation

Capital pavement preservation on a 5-year cycle

- Crack sealing to seal pavement against moisture intrusion
- Slurry seal application to extend pavement service life
- Microsurfacing for full surface rehabilitation
- Treatments timed to maintain a higher condition standard than the County's general program

Ongoing Maintenance

Routine services performed annually

- Landscaping and upkeep of concrete traffic islands
- Routine sweeping of streets and bike lanes
- Maintenance of roadway signage and pavement markings
- Related services to keep improvements safe, clean, and functional

Capital Improvement Schedule

Capital projects are sequenced on a recurring 5-year cycle. Costs are expressed in year-of-expenditure dollars, based on 2025 bid pricing escalated to the year of execution.

Fiscal Year	Project	Funding Source	Estimated Cost
FY 2028-29	Crack Seal	Assessment	$181,000
FY 2033-34	*Baseline County Maintenance*	*County*	*$0 (in-kind)*
FY 2038-39	Slurry Seal	Assessment	$505,000
FY 2043-44	Microsurfacing	Assessment	$2,874,000
Total Assessment-Funded CIP			**$3,560,000**

Note on FY 2033-34: *Performed by the County under its general roadway maintenance program at no cost to the District. Included in the schedule to illustrate the full preservation cycle and to demonstrate that assessment-funded Improvements are supplemental to baseline County service.*

ESTIMATE OF COST

FY 2026-27 Budget

Line Item	Amount
Road Maintenance Reserve Contribution	$138,889
Landscaping	$108,120
Street Sweeping	$74,098
Utilities	$6,522
Administration / Legal / Other	$5,900
Total Cost of Improvements	**$333,529**
Less: El Macero General Fund contribution	*($100,000)*
Less: Projected interest income	*($23,529)*
Net Amount to be Assessed	**$210,000**

Proposed FY 2026-27 Rate

$467.62

per Single-Family Equivalent (SFE)

$210,000 ÷ 449.08 SFE units

Reserve Contribution

$138,889 annual reserve accumulates to fund the scheduled capital pavement maintenance projects. This is not a current-year expenditure but a build-up against the long-range CIP.

Special Benefit by Property Type

Special benefit is apportioned using a Single-Family Equivalent (SFE) methodology based on Institute of Transportation Engineers (ITE) average daily trip generation rates by property use.

Property Use	Avg. Trips / Day	Normalized Factor	Dev. Amplifier	SFE Rate	FY 2026-27 $
Single-Family Residential	9.57	1.000	1	**1.000**	**$467.62**
Condominium	5.81	0.607	1	**0.607**	**$283.85**
Vacant	0.40	0.042	5	**0.209**	**$97.73**
El Macero Country Club	172.20	17.994	1	**17.994**	**$8,414.35**

Vacant Parcels

0.4 trips/day × 5× development amplifier reflects increased desirability of building on a vacant lot served by improved roads.

Country Club

172.2 trips/day estimated from non-resident activity only (golf, dining, events, employees) to avoid double-counting resident trips.

Annual CPI Adjustment

San Francisco-Oakland-Hayward CPI-U (Feb–Feb), capped at 3.0% per year. No further ballot needed for indexed increases.

Recommended Action

A

Hold the Hearing & Tabulate Ballots

Hold the Proposition 218 public hearing and direct staff to tabulate the returned ballots.

B

Adopt the Resolution Approving the Assessment

If no majority protest exists, adopt the resolution approving the new assessment for street service for future fiscal years for the El Macero CSA.

C

Forward Certified Copies of the Resolution

Direct the Clerk of the Board to forward certified copies of the resolution to the Department of Financial Services.

YOLO COUNTY BOARD OF SUPERVISORS

Questions & Board Direction